EXHIBIT A BIG LOTS INC., ET AL. - CASE NO. 24-11967 SUMMARY OF HOURS BY PROFESSIONAL FOR THE PERIOD APRIL 1, 2025 TO APRIL 30, 2025

| Professional | Position | Billing Rate | Total Hours | Total Fees |
|------------------------|--------------------------|-----------------|----------------|---------------|
| Steven Simms | Senior Managing Director | \$1,525 | 3.1 | \$4,727.50 |
| Clifford Zucker | Senior Managing Director | \$1,445 | 2.5 | \$3,612.50 |
| Elizabeth Hu | Senior Managing Director | \$1,305 | 17.4 | \$22,707.00 |
| Adam Rauch | Senior Managing Director | \$1,225 | 1.1 | \$1,347.50 |
| Justin Koehler | Managing Director | \$1,120 | 5.5 | \$6,160.00 |
| Megan Hyland | Managing Director | \$1,155 | 15.1 | \$17,440.50 |
| Brian Taylor | Managing Director | \$1,095 | 80.2 | \$87,819.00 |
| Thiago Nunes Rodrigues | Senior Director | \$1,020 | 18.8 | \$19,176.00 |
| Calvin Aas | Senior Consultant | \$760 | 63.4 | \$48,184.00 |
| David Berry | Senior Consultant | \$645 | 137.9 | \$88,945.50 |
| Sophia Cassidy | Consultant | \$575 | 5.9 | \$3,392.50 |
| Kevin Wang | Consultant | \$485 | 4.0 | \$1,940.00 |
| Marili Hellmund-Mora | Manager | \$355 | 3.3 | \$1,171.50 |
| GRAND TOTAL | | | 358.2 | \$306,623.50 |

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EXHIBIT B BIG LOTS INC., ET AL. - CASE NO. 24-11967 SUMMARY OF HOURS BY TASK FOR THE PERIOD APRIL 1, 2025 TO APRIL 30, 2025

| Task | Task Description | Total | Total |
|------|--|-------|--------------|
| Code | | Hours | Fees |
| 1 | Current Operating Results & Events | 2.3 | \$1,322.50 |
| 2 | Cash & Liquidity Analysis | 33.4 | \$28,604.00 |
| 5 | Real Estate Issues | 0.9 | \$536.00 |
| 11 | Prepare for and Attendance at Court Hearings | 0.5 | \$577.50 |
| 14 | Analysis of Claims/Liabilities Subject to Compromise | 2.9 | \$3,344.50 |
| 18 | Potential Avoidance Actions & Litigation Matters | 300.4 | \$259,377.00 |
| 21 | General Meetings with Committee & Committee Counsel | 0.3 | \$457.50 |
| 24 | Preparation of Fee Application | 17.5 | \$12,404.50 |
| | GRAND TOTAL | 358.2 | \$306,623.50 |

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EXHIBIT C

BIG LOTS INC., ET AL. - CASE NO. 24-11967 DETAIL OF TIME ENTRIES FOR THE PERIOD APRIL 1, 2025 TO APRIL 30, 2025

| Task Category | Date | Professional | Hours | Activity |
|------------------|-----------|------------------------|-------|--|
| 1 | 4/1/2025 | Sophia Cassidy | 0.2 | Prepare daily email update on case news and docket filings for the FTI team. |
| 1 | 4/2/2025 | Sophia Cassidy | 0.2 | Prepare daily email update on case news and docket filings for the FTI team. |
| 1 | 4/3/2025 | Sophia Cassidy | 0.3 | Prepare daily email update on case news and docket filings for the FTI team. |
| 1 | 4/4/2025 | Sophia Cassidy | 0.3 | Prepare daily email update on case news and docket filings for the FTI team. |
| 1 | 4/7/2025 | Sophia Cassidy | 0.3 | Prepare daily email update on case news and docket filings for the FTI team. |
| 1 | 4/8/2025 | Sophia Cassidy | 0.2 | Prepare daily email update on case news and docket filings for the FTI team. |
| 1 | 4/9/2025 | Sophia Cassidy | 0.3 | Prepare daily email update on case news and docket filings for the FTI team. |
| 1 | 4/10/2025 | Sophia Cassidy | 0.2 | Prepare daily email update on case news and docket filings for the FTI team. |
| 1 | 4/11/2025 | Sophia Cassidy | 0.2 | Prepare daily email update on case news and docket filings for the FTI team. |
| 1 | 4/14/2025 | Sophia Cassidy | 0.1 | Prepare daily email update on case news and docket filings for the FTI team. |
| 1 Total | | | 2.3 | |
| 2 | 4/1/2025 | Calvin Aas | 0.1 | Assess fees in connection with the budget. |
| 2 | 4/1/2025 | Calvin Aas | 0.5 | Finalize draft presentation for Committee re: liquidity. |
| 2 | 4/4/2025 | Calvin Aas | 0.2 | Prepare follow up email to Debtors' financial advisors re: liquidity updates. |
| 2 | 4/4/2025 | Calvin Aas | 0.5 | Participate on call with the Debtors' financial advisors re: liquidity. |
| 2 | 4/4/2025 | Calvin Aas | 1.3 | Prepare initial draft report to Committee re: liquidity. |
| 2 | 4/4/2025 | Megan Hyland | 0.5 | Participate on call with the Debtors' financial advisors re: liquidity. |
| 2 | 4/4/2025 | Thiago Nunes Rodrigues | 0.5 | Participate on call with the Debtors' financial advisors re: liquidity. |
| 2 | 4/6/2025 | Calvin Aas | 0.7 | Update initial draft report to Committee re: liquidity. |
| 2 | 4/7/2025 | Calvin Aas | 0.9 | Finalize initial draft budgets presentation for Committee. |
| 2 | 4/7/2025 | Calvin Aas | 0.3 | Respond to FTI team comments re: budgets presentation for Committee. |
| 2 | 4/7/2025 | Calvin Aas | 0.4 | Review additional liquidity reporting documents received from the Debtors' financial advisors. |
| 2 | 4/8/2025 | Calvin Aas | 0.5 | Assess additional updates re: budgets presentation for Committee. |
| 2 | 4/8/2025 | Megan Hyland | 0.2 | Review liquidity update for Committee. |
| 2 | 4/8/2025 | Steven Simms | 0.3 | Draft correspondence on wind down updates. |

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EXHIBIT C BIG LOTS INC., ET AL. - CASE NO. 24-11967 DETAIL OF TIME ENTRIES

| Task Category | Date | Professional | Hours | Activity |
|------------------|-----------|------------------------|-------|--|
| 2 | 4/9/2025 | Calvin Aas | 0.1 | Draft correspondence to the Debtors' financial advisors re: liquidity reporting. |
| 2 | 4/10/2025 | Calvin Aas | 0.4 | Perform final review of draft presentation re: budgets. |
| 2 | 4/10/2025 | Calvin Aas | 0.4 | Review Debtors' liquidity reporting. |
| 2 | 4/10/2025 | Calvin Aas | 0.7 | Prepare analyses of updated budget reporting. |
| 2 | 4/10/2025 | Calvin Aas | 1.1 | Prepare initial draft of Committee presentation re: budgets. |
| 2 | 4/10/2025 | Calvin Aas | 0.4 | Participate on call with the Debtors' financial advisors re: liquidity. |
| 2 | 4/10/2025 | Megan Hyland | 0.4 | Participate on call with the Debtors' financial advisors re: liquidity. |
| 2 | 4/10/2025 | Thiago Nunes Rodrigues | 0.4 | Participate on call with the Debtors' financial advisors re: liquidity. |
| 2 | 4/11/2025 | Calvin Aas | 1.2 | Update draft presentation to Committee re: budgets. |
| 2 | 4/11/2025 | Thiago Nunes Rodrigues | 0.5 | Review and provide comments to presentation for Committee re: budgets. |
| 2 | 4/14/2025 | Calvin Aas | 0.7 | Finalize draft Committee presentation re: budgets. |
| 2 | 4/14/2025 | Megan Hyland | 0.2 | Review and provide comments on liquidity update for the Committee. |
| 2 | 4/15/2025 | Calvin Aas | 0.3 | Assess fees in connection with the budget. |
| 2 | 4/15/2025 | Steven Simms | 0.3 | Draft correspondence on wind down plan. |
| 2 | 4/16/2025 | Calvin Aas | 1.6 | Assess liquidity updates and related reporting. |
| 2 | 4/16/2025 | Calvin Aas | 0.5 | Draft correspondence to FTI team regarding liquidity updates. |
| 2 | 4/16/2025 | Calvin Aas | 0.6 | Respond to FTI team comments and finalize report for Committee re: budgets. |
| 2 | 4/16/2025 | Elizabeth Hu | 0.2 | Review liquidity update presentation for Committee. |
| 2 | 4/16/2025 | Megan Hyland | 0.4 | Assess latest liquidity variance reporting. |
| 2 | 4/17/2025 | Calvin Aas | 0.4 | Prepare question list for Debtors' advisors re: liquidity. |
| 2 | 4/17/2025 | Calvin Aas | 1.8 | Prepare draft report for Committee re: budgets. |
| 2 | 4/17/2025 | Calvin Aas | 0.8 | Assess latest liquidity variance reporting. |
| 2 | 4/18/2025 | Calvin Aas | 0.7 | Assess fees in connection with the budget. |
| 2 | 4/18/2025 | Calvin Aas | 0.7 | Prepare assessment of recent liquidity updates. |
| 2 | 4/18/2025 | Calvin Aas | 0.4 | Update draft report for Committee re: budgets. |

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EXHIBIT C BIG LOTS INC., ET AL. - CASE NO. 24-11967 DETAIL OF TIME ENTRIES

| Task Category | Date | Professional | Hours | Activity |
|------------------|-----------|------------------------|-------|--|
| 2 | 4/18/2025 | Calvin Aas | 0.5 | Review outstanding items re: liquidity and variance reporting. |
| 2 | 4/18/2025 | Calvin Aas | 0.6 | Participate on call with the Debtors' financial advisors re: liquidity. |
| 2 | 4/18/2025 | Elizabeth Hu | 0.2 | Review FTI team update on liquidity per call with Debtors' financial advisors. |
| 2 | 4/18/2025 | Megan Hyland | 0.6 | Participate on call with the Debtors' financial advisors re: liquidity. |
| 2 | 4/18/2025 | Megan Hyland | 0.2 | Review update on liquidity and administrative claims. |
| 2 | 4/21/2025 | Calvin Aas | 0.1 | Draft correspondence to Debtors' financial advisors re: liquidity reporting. |
| 2 | 4/21/2025 | Thiago Nunes Rodrigues | 0.2 | Prepare correspondence to Committee counsel re: liquidity update. |
| 2 | 4/21/2025 | Calvin Aas | 1.1 | Prepare presentation to Committee re: budgets. |
| 2 | 4/21/2025 | Thiago Nunes Rodrigues | 0.9 | Review and provide comments to presentation for the Committee re: budgets. |
| 2 | 4/22/2025 | Calvin Aas | 0.1 | Draft correspondence to Debtors' financial advisors re: liquidity reporting. |
| 2 | 4/22/2025 | Calvin Aas | 0.2 | Prepare presentation to Committee re: budgets. |
| 2 | 4/22/2025 | Megan Hyland | 0.5 | Review and provide comments on liquidity update presentation for Committee. |
| 2 | 4/23/2025 | Megan Hyland | 0.3 | Assess liquidity variance reporting. |
| 2 | 4/24/2025 | Megan Hyland | 0.3 | Assess outstanding items re: liquidity and administrative claims. |
| 2 | 4/25/2025 | Calvin Aas | 0.2 | Draft follow up correspondence to Debtors' financial advisors re: liquidity updates. |
| 2 | 4/25/2025 | Calvin Aas | 1.5 | Prepare presentation to Committee re: budgets. |
| 2 | 4/25/2025 | Calvin Aas | 0.4 | Review liquidity variance reporting. |
| 2 | 4/25/2025 | Calvin Aas | 0.4 | Participate on call with the Debtors' financial advisors re: liquidity update. |
| 2 | 4/25/2025 | Megan Hyland | 0.4 | Participate on call with the Debtors' financial advisors re: liquidity update. |
| 2 | 4/25/2025 | Thiago Nunes Rodrigues | 0.4 | Participate on call with the Debtors' financial advisors re: liquidity update. |
| 2 | 4/25/2025 | Thiago Nunes Rodrigues | 0.5 | Review and provide comments to presentation for the Committee re: budgets. |
| 2 | 4/28/2025 | Calvin Aas | 0.8 | Finalize initial draft report for Committee re: budgets. |
| 2 | 4/28/2025 | Megan Hyland | 0.2 | Review and provide comments on liquidity update. |
| 2 | 4/28/2025 | Calvin Aas | 0.1 | Respond to FTI team comments re: initial draft of report for Committee re: budgets. |
| 2 | 4/29/2025 | Calvin Aas | 0.3 | Assess fees in connection with the budget. |

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EXHIBIT C

BIG LOTS INC., ET AL. - CASE NO. 24-11967 DETAIL OF TIME ENTRIES

| FOR THE PERIOD APRIL | l, 2025 TO APRIL 30, 20 | 025 |
|----------------------|-------------------------|-----|
|----------------------|-------------------------|-----|

| Task Category | Date | Professional | Hours | Activity |
|------------------|-----------|------------------------|-------|--|
| 2 | 4/30/2025 | Calvin Aas | 0.3 | Draft correspondence to Debtors' financial advisors re: outstanding reporting items. |
| 2 Total | | | 33.4 | |
| 5 | 4/9/2025 | Sophia Cassidy | 0.8 | Review latest filings re: lease rejections and update tracker. |
| 5 | 4/30/2025 | Calvin Aas | 0.1 | Draft correspondence to Committee counsel re: lease sales. |
| 5 Total | | | 0.9 | |
| 11 | 4/2/2025 | Megan Hyland | 0.5 | Listen to hearing re: lease designations (partial). |
| 11 Total | | | 0.5 | |
| 14 | 4/1/2025 | Thiago Nunes Rodrigues | 0.4 | Review and amend the administrative claims reconciliation analysis. |
| 14 | 4/3/2025 | Steven Simms | 0.2 | Correspond with the FTI team re: administrative claim updates. |
| 14 | 4/9/2025 | Steven Simms | 0.4 | Draft correspondence on administrative claims payment. |
| 14 | 4/10/2025 | Calvin Aas | 0.1 | Draft email correspondence to Debtors' financial advisors re: administrative claims. |
| 14 | 4/11/2025 | Steven Simms | 0.3 | Draft correspondence on administrative claim items. |
| 14 | 4/15/2025 | Megan Hyland | 0.3 | Assess summary of administrative claims reconciliation. |
| 14 | 4/18/2025 | Calvin Aas | 0.3 | Prepare assessment of recent case updates re: administrative claims. |
| 14 | 4/18/2025 | Steven Simms | 0.3 | Draft correspondence on administrative payments. |
| 14 | 4/24/2025 | Calvin Aas | 0.6 | Draft correspondence to Committee counsel re: administrative claims. |
| 14 Total | | | 2.9 | |
| 18 | 4/1/2025 | Calvin Aas | 0.8 | Update D&O investigation analysis. |
| 18 | 4/2/2025 | Calvin Aas | 2.5 | Incorporate updates to the D&O investigation analysis. |
| 18 | 4/2/2025 | Calvin Aas | 0.5 | Assess updates to the D&O investigation analysis. |
| 18 | 4/2/2025 | David Berry | 1.5 | Review data relating to D&O investigation analysis. |
| 18 | 4/2/2025 | David Berry | 1.8 | Create supporting analyses re: D&O investigation. |
| 18 | 4/2/2025 | David Berry | 1.2 | Analyze data relating to D&O investigation analysis. |
| 18 | 4/3/2025 | Calvin Aas | 2.6 | Update the D&O investigation analysis. |
| 18 | 4/3/2025 | David Berry | 1.1 | Analyze files produced from request list. |

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EXHIBIT C

BIG LOTS INC., ET AL. - CASE NO. 24-11967 DETAIL OF TIME ENTRIES FOR THE PERIOD APRIL 1, 2025 TO APRIL 30, 2025

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EXHIBIT C BIG LOTS INC., ET AL. - CASE NO. 24-11967 DETAIL OF TIME ENTRIES

| Task Category | Date | Professional | Hours | Activity |
|------------------|-----------|------------------------|-------|--|
| 18 | 4/8/2025 | David Berry | 2.4 | Prepare presentation for the D&O investigation analysis. |
| 18 | 4/8/2025 | David Berry | 1.5 | Analyze documents for D&O investigation analysis. |
| 18 | 4/8/2025 | David Berry | 2.7 | Update D&O investigation analysis based on FTI team feedback. |
| 18 | 4/8/2025 | Elizabeth Hu | 0.3 | Review preliminary D&O investigation slides. |
| 18 | 4/8/2025 | Thiago Nunes Rodrigues | 1.5 | Finalize first draft of presentation re: investigations analysis. |
| 18 | 4/9/2025 | Brian Taylor | 1.0 | Participate on call with FTI team re: D&O investigation update. |
| 18 | 4/9/2025 | Brian Taylor | 0.5 | Participate on call with the FTI team to discuss preliminary investigation analysis. |
| 18 | 4/9/2025 | Brian Taylor | 0.6 | Assess outstanding items re: preliminary D&O investigation analysis. |
| 18 | 4/9/2025 | Brian Taylor | 0.8 | Update D&O investigation analysis and related slides. |
| 18 | 4/9/2025 | Calvin Aas | 1.0 | Participate on call with FTI team re: D&O investigation update. |
| 18 | 4/9/2025 | Calvin Aas | 0.2 | Assess documents related to D&O investigation analysis. |
| 18 | 4/9/2025 | Clifford Zucker | 0.5 | Participate on call with the FTI team to discuss preliminary investigation analysis. |
| 18 | 4/9/2025 | David Berry | 2.3 | Prepare slides for the D&O investigation analysis presentation. |
| 18 | 4/9/2025 | David Berry | 1.9 | Adjust D&O investigation analysis based on FTI team feedback received. |
| 18 | 4/9/2025 | David Berry | 1.0 | Participate on call with FTI team re: D&O investigation update. |
| 18 | 4/9/2025 | David Berry | 2.8 | Analyze and adjust data for D&O investigation. |
| 18 | 4/9/2025 | Elizabeth Hu | 1.0 | Participate on call with FTI team re: D&O investigation update. |
| 18 | 4/9/2025 | Megan Hyland | 1.0 | Participate on call with FTI team re: D&O investigation update. |
| 18 | 4/9/2025 | Thiago Nunes Rodrigues | 1.0 | Participate on call with FTI team re: D&O investigation update. |
| 18 | 4/9/2025 | Calvin Aas | 0.2 | Assess outstanding case items relating to D&O investigation. |
| 18 | 4/10/2025 | Brian Taylor | 0.5 | Assess updates to D&O investigations analysis. |
| 18 | 4/10/2025 | David Berry | 2.5 | Continue to prepare additional supporting analyses for the D&O investigation. |
| 18 | 4/10/2025 | David Berry | 1.9 | Prepare and revise slides in the D&O investigation presentation. |
| 18 | 4/10/2025 | David Berry | 1.3 | Analyze documents relating to the D&O investigation. |
| 18 | 4/10/2025 | David Berry | 2.6 | Prepare additional supporting analyses for the D&O investigation. |

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EXHIBIT C

BIG LOTS INC., ET AL. - CASE NO. 24-11967 DETAIL OF TIME ENTRIES

| Task Category | Date | Professional | Hours | Activity |
|------------------|-----------|------------------------|-------|--|
| 18 | 4/10/2025 | Thiago Nunes Rodrigues | 0.3 | Assess documents re: D&O investigations analysis. |
| 18 | 4/11/2025 | Brian Taylor | 0.2 | Correspond with the FTI team re: D&O investigation analysis. |
| 18 | 4/11/2025 | Brian Taylor | 1.3 | Review documents provided by the Debtors re: D&O investigation analysis. |
| 18 | 4/11/2025 | Brian Taylor | 1.1 | Review metrics and data re: D&O investigation analysis. |
| 18 | 4/11/2025 | Brian Taylor | 1.0 | Review D&O investigation analysis and supporting slides. |
| 18 | 4/11/2025 | David Berry | 1.8 | Prepare financial analysis to supplement the D&O investigation. |
| 18 | 4/11/2025 | David Berry | 2.9 | Continue to prepare financial analysis for D&O investigation. |
| 18 | 4/11/2025 | David Berry | 1.4 | Prepare graphs support for D&O investigation analyses. |
| 18 | 4/11/2025 | David Berry | 1.9 | Update D&O investigation analysis slides based on comments from FTI team. |
| 18 | 4/11/2025 | Thiago Nunes Rodrigues | 0.2 | Prepare correspondence to Debtors' financial advisors re: additional D&O investigation requests. |
| 18 | 4/12/2025 | Brian Taylor | 1.2 | Review D&O investigations analysis and update accompanying slides. |
| 18 | 4/14/2025 | Brian Taylor | 0.4 | Assess feedback from FTI team related to financial analysis re: D&O investigations analysis. |
| 18 | 4/14/2025 | Brian Taylor | 1.9 | Update analysis re: D&O investigations. |
| 18 | 4/14/2025 | Brian Taylor | 1.4 | Review financial analysis for D&O investigation. |
| 18 | 4/14/2025 | Brian Taylor | 0.6 | Assess updates related to D&O investigation analysis. |
| 18 | 4/14/2025 | Brian Taylor | 0.4 | Participate on call with the FTI team to discuss D&O investigation analysis and next steps. |
| 18 | 4/14/2025 | Brian Taylor | 0.9 | Review documents re: D&O investigation analysis. |
| 18 | 4/14/2025 | Brian Taylor | 0.8 | Assess outstanding items related to D&O investigation analysis. |
| 18 | 4/14/2025 | Brian Taylor | 2.7 | Prepare slides for D&O investigation analysis. |
| 18 | 4/14/2025 | Brian Taylor | 0.5 | Provide feedback to the FTI team related to D&O investigations analysis. |
| 18 | 4/14/2025 | Calvin Aas | 1.1 | Assess updated documents received relating to D&O investigation analysis. |
| 18 | 4/14/2025 | David Berry | 0.4 | Participate on call with the FTI team to discuss D&O investigation analysis and next steps. |
| 18 | 4/14/2025 | David Berry | 2.4 | Review support for D&O investigation analysis. |
| 18 | 4/14/2025 | David Berry | 2.2 | Revise slides for D&O investigation analysis. |
| 18 | 4/14/2025 | David Berry | 2.7 | Prepare charts and graphs for D&O investigation presentation. |

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EXHIBIT C BIG LOTS INC., ET AL. - CASE NO. 24-11967 DETAIL OF TIME ENTRIES

| Task Category | Date | Professional | Hours | Activity |
|------------------|-----------|------------------------|-------|--|
| 18 | 4/14/2025 | David Berry | 2.4 | Reconcile financial support re: D&O investigation analysis. |
| 18 | 4/14/2025 | Elizabeth Hu | 0.6 | Review the D&O investigation presentation and provide comments. |
| 18 | 4/14/2025 | Kevin Wang | 2.8 | Prepare financial analysis for D&O investigations. |
| 18 | 4/14/2025 | Kevin Wang | 0.5 | Review financial analysis for D&O investigation. |
| 18 | 4/14/2025 | Thiago Nunes Rodrigues | 1.3 | Review and revise presentation re: D&O investigation analysis. |
| 18 | 4/14/2025 | Thiago Nunes Rodrigues | 0.6 | Prepare correspondence to Committee counsel and Debtors' financial advisors re: D&O investigation. |
| 18 | 4/15/2025 | Brian Taylor | 0.3 | Continue to assess items related to investigations analysis. |
| 18 | 4/15/2025 | Brian Taylor | 1.5 | Update D&O investigation slides. |
| 18 | 4/15/2025 | Brian Taylor | 2.0 | Continue to update D&O investigation analysis. |
| 18 | 4/15/2025 | Brian Taylor | 0.9 | Participate on call with FTI team re: D&O investigation. |
| 18 | 4/15/2025 | Brian Taylor | 0.4 | Prepare for call with FTI team on D&O investigation. |
| 18 | 4/15/2025 | Brian Taylor | 1.3 | Update slides related to D&O investigation analysis. |
| 18 | 4/15/2025 | Calvin Aas | 0.9 | Participate on call with FTI team re: D&O investigation. |
| 18 | 4/15/2025 | Calvin Aas | 0.4 | Assess documents for D&O investigation analysis. |
| 18 | 4/15/2025 | David Berry | 2.1 | Draft and revise slides for D&O investigation analysis presentation. |
| 18 | 4/15/2025 | David Berry | 0.9 | Participate on call with FTI team re: D&O investigation. |
| 18 | 4/15/2025 | David Berry | 2.0 | Update D&O investigation analysis assumptions. |
| 18 | 4/15/2025 | David Berry | 1.2 | Review and revise D&O investigation analysis presentation for consistency. |
| 18 | 4/15/2025 | David Berry | 1.7 | Revise financial analysis for D&O investigation presentation. |
| 18 | 4/15/2025 | Elizabeth Hu | 0.9 | Participate on call with FTI team re: D&O investigation. |
| 18 | 4/15/2025 | Kevin Wang | 0.7 | Create financial projections for D&O investigation analysis. |
| 18 | 4/15/2025 | Megan Hyland | 0.9 | Participate on call with FTI team re: D&O investigation. |
| 18 | 4/15/2025 | Thiago Nunes Rodrigues | 0.9 | Participate on call with FTI team re: D&O investigation. |
| 18 | 4/15/2025 | Thiago Nunes Rodrigues | 0.1 | Prepare correspondence to Committee counsel re: D&O investigation |
| 18 | 4/16/2025 | Brian Taylor | 1.7 | analyses. Update D&O investigation analysis. |

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EXHIBIT C BIG LOTS INC., ET AL. - CASE NO. 24-11967 DETAIL OF TIME ENTRIES

| Task Category | Date | Professional | Hours | Activity |
|------------------|-----------|----------------|-------|---|
| 18 | 4/16/2025 | Brian Taylor | 0.5 | Review items pertaining to D&O investigation analysis. |
| 18 | 4/16/2025 | Brian Taylor | 2.1 | Review slides related to D&O investigation. |
| 18 | 4/16/2025 | David Berry | 1.8 | Modify support for D&O investigation analysis. |
| 18 | 4/16/2025 | David Berry | 2.8 | Update D&O investigation analysis. |
| 18 | 4/16/2025 | David Berry | 2.5 | Continue to update support for D&O investigation analysis. |
| 18 | 4/16/2025 | David Berry | 1.5 | Review financial analysis support for D&O investigation for consistency. |
| 18 | 4/17/2025 | Brian Taylor | 2.3 | Prepare financial analysis related D&O investigation. |
| 18 | 4/17/2025 | Brian Taylor | 0.5 | Assess outstanding items for D&O investigation. |
| 18 | 4/17/2025 | Brian Taylor | 0.3 | Review latest draft D&O investigation analysis. |
| 18 | 4/17/2025 | Brian Taylor | 1.3 | Review documents related to the D&O investigation. |
| 18 | 4/17/2025 | David Berry | 1.5 | Review revised draft presentation re: D&O investigation analysis. |
| 18 | 4/17/2025 | David Berry | 1.7 | Update D&O investigation analysis support. |
| 18 | 4/17/2025 | David Berry | 2.9 | Prepare summaries for D&O investigation analysis presentation. |
| 18 | 4/17/2025 | David Berry | 2.0 | Revise financial analysis to support D&O investigation. |
| 18 | 4/17/2025 | Justin Koehler | 2.7 | Review research for D&O investigation presentation. |
| 18 | 4/18/2025 | Brian Taylor | 1.4 | Prepare analysis related to D&O investigation. |
| 18 | 4/18/2025 | Brian Taylor | 0.4 | Update assumptions related to D&O investigation. |
| 18 | 4/18/2025 | Brian Taylor | 0.2 | Draft correspondence with FTI team related to investigations issues. |
| 18 | 4/18/2025 | Brian Taylor | 1.6 | Update D&O investigation slides. |
| 18 | 4/18/2025 | Brian Taylor | 1.4 | Update analysis related to D&O investigation. |
| 18 | 4/18/2025 | Brian Taylor | 1.7 | Update D&O investigation related analyses. |
| 18 | 4/18/2025 | David Berry | 2.7 | Perform detailed quality control analysis of D&O investigation analysis. |
| 18 | 4/18/2025 | David Berry | 2.8 | Update supporting analyses for D&O investigation. |
| 18 | 4/18/2025 | David Berry | 2.6 | Prepare summary tables for D&O investigation presentation. |
| 18 | 4/18/2025 | David Berry | 2.8 | Update slides for D&O investigation presentation with comments from FTI team. |

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EXHIBIT C BIG LOTS INC., ET AL. - CASE NO. 24-11967 DETAIL OF TIME ENTRIES

| Task Category | Date | Professional | Hours | Activity |
|------------------|-----------|------------------------|-------|---|
| 18 | 4/19/2025 | Brian Taylor | 1.7 | Prepare analysis for D&O investigation issues. |
| 18 | 4/19/2025 | Brian Taylor | 1.2 | Update analysis for D&O investigation issues. |
| 18 | 4/19/2025 | David Berry | 2.1 | Finalize revised summaries for D&O investigation analysis. |
| 18 | 4/19/2025 | David Berry | 1.7 | Update D&O investigation analysis. |
| 18 | 4/19/2025 | David Berry | 1.5 | Conduct final review presentation and support to ensure completeness. |
| 18 | 4/20/2025 | Brian Taylor | 1.4 | Prepare analysis for D&O investigation. |
| 18 | 4/20/2025 | David Berry | 1.3 | Adjust D&O investigation analysis presentation based on FTI team feedback. |
| 18 | 4/20/2025 | David Berry | 1.0 | Prepare additional financial analysis for D&O investigation presentation. |
| 18 | 4/21/2025 | Brian Taylor | 0.8 | Participate on call with FTI team to discuss D&O investigation workstream and next steps. |
| 18 | 4/21/2025 | Brian Taylor | 0.1 | Assess updates to D&O investigation analysis. |
| 18 | 4/21/2025 | Brian Taylor | 0.5 | Review analysis related to D&O investigation. |
| 18 | 4/21/2025 | Brian Taylor | 1.6 | Update analysis related to D&O investigation. |
| 18 | 4/21/2025 | Calvin Aas | 0.5 | Review D&O investigation analysis. |
| 18 | 4/21/2025 | David Berry | 2.4 | Update D&O investigation analysis based on FTI team feedback. |
| 18 | 4/21/2025 | David Berry | 2.1 | Prepare additional financial analysis support for the D&O investigation presentation. |
| 18 | 4/21/2025 | David Berry | 3.0 | Prepare presentation slides summarizing the D&O investigation analysis. |
| 18 | 4/21/2025 | David Berry | 2.8 | Update financial analysis for D&O investigation. |
| 18 | 4/21/2025 | Elizabeth Hu | 0.8 | Participate on call with FTI team to discuss D&O investigation workstream and next steps. |
| 18 | 4/21/2025 | Justin Koehler | 1.3 | Review updated financial analysis for D&O investigation. |
| 18 | 4/21/2025 | Megan Hyland | 0.8 | Participate on call with FTI team to discuss D&O investigation workstream and next steps. |
| 18 | 4/21/2025 | Thiago Nunes Rodrigues | 0.8 | Participate on call with FTI team to discuss D&O investigation workstream and next steps. |
| 18 | 4/21/2025 | Thiago Nunes Rodrigues | 0.7 | Review financial analysis re: D&O investigation. |
| 18 | 4/22/2025 | Brian Taylor | 2.1 | Prepare financial analysis re: D&O investigation. |
| 18 | 4/22/2025 | Brian Taylor | 2.6 | Update D&O investigation analysis for Committee counsel. |
| 18 | 4/22/2025 | Brian Taylor | 2.9 | Prepare D&O investigation analysis for Committee counsel. |

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EXHIBIT C BIG LOTS INC., ET AL. - CASE NO. 24-11967 DETAIL OF TIME ENTRIES FOR THE PERIOD APRIL 1, 2025 TO APRIL 30, 2025

| Task Category | Date | Professional | Hours | Activity |
|------------------|-----------|------------------------|-------|--|
| 18 | 4/22/2025 | Brian Taylor | 0.7 | Participate on call with FTI team to assess D&O investigation updates. |
| 18 | 4/22/2025 | Calvin Aas | 0.7 | Participate on call with FTI team to assess D&O investigation updates. |
| 18 | 4/22/2025 | Megan Hyland | 0.3 | Review D&O investigation analysis. |
| 18 | 4/23/2025 | Brian Taylor | 1.4 | Update D&O investigation analysis. |
| 18 | 4/23/2025 | Brian Taylor | 0.4 | Participate on call with FTI team regarding D&O investigation analysis. |
| 18 | 4/23/2025 | Brian Taylor | 2.2 | Update D&O investigation analysis based on comments from FTI team. |
| 18 | 4/23/2025 | Calvin Aas | 1.2 | Review and provide comments on draft complaint. |
| 18 | 4/23/2025 | Calvin Aas | 0.2 | Draft correspondence to FTI team re: investigation analyses. |
| 18 | 4/23/2025 | Calvin Aas | 0.4 | Participate on call with FTI team regarding D&O investigation analysis. |
| 18 | 4/23/2025 | Elizabeth Hu | 0.8 | Review D&O investigation presentation to share with Committee counsel. |
| 18 | 4/23/2025 | Elizabeth Hu | 0.4 | Participate on call with FTI team regarding D&O investigation analysis. |
| 18 | 4/23/2025 | Megan Hyland | 0.4 | Participate on call with FTI team regarding D&O investigation analysis. |
| 18 | 4/23/2025 | Thiago Nunes Rodrigues | 0.4 | Prepare correspondence to Committee counsel re: D&O investigation workstream and case updates. |
| 18 | 4/23/2025 | Thiago Nunes Rodrigues | 0.4 | Participate on call with FTI team regarding D&O investigation analysis. |
| 18 | 4/24/2025 | Brian Taylor | 1.6 | Review documents and prepare related analysis re: D&O investigation. |
| 18 | 4/24/2025 | Brian Taylor | 0.5 | Participate on call with Committee counsel re: D&O investigation analysis. |
| 18 | 4/24/2025 | Brian Taylor | 0.7 | Review new data provided by the Debtors for the investigation analysis. |
| 18 | 4/24/2025 | Brian Taylor | 1.3 | Update financial analysis for D&O investigation. |
| 18 | 4/24/2025 | Calvin Aas | 1.0 | Assess D&O investigation analysis updates. |
| 18 | 4/24/2025 | Calvin Aas | 2.4 | Continue to asses items re: D&O investigation analysis. |
| 18 | 4/24/2025 | Elizabeth Hu | 0.5 | Participate on call with Committee counsel re: D&O investigation analysis. |
| 18 | 4/24/2025 | Megan Hyland | 0.5 | Participate on call with Committee counsel re: D&O investigation analysis. |
| 18 | 4/24/2025 | Thiago Nunes Rodrigues | 0.5 | Participate on call with Committee counsel re: D&O investigation analysis. |
| 18 | 4/24/2025 | Thiago Nunes Rodrigues | 2.2 | Review and provide comments to Committee counsel re: draft complaint. |
| 18 | 4/24/2025 | Thiago Nunes Rodrigues | 1.9 | Continue to review and provide comments to Committee counsel re: draft complaint. |

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EXHIBIT C BIG LOTS INC., ET AL. - CASE NO. 24-11967 DETAIL OF TIME ENTRIES

| Date | Professional | Hours | Activity |
|-----------|--|--|--|
| 4/25/2025 | Brian Taylor | 1.1 | Update D&O investigation analysis. |
| 4/25/2025 | Brian Taylor | 1.2 | Update D&O investigation analysis based on new documents provided. |
| 4/25/2025 | Brian Taylor | 2.1 | Update D&O investigation analysis per FTI comments. |
| 4/27/2025 | David Berry | 0.5 | Update D&O investigation presentation based on FTI team feedback. |
| 4/28/2025 | Brian Taylor | 0.4 | Review documents re: D&O investigation. |
| 4/28/2025 | Brian Taylor | 0.8 | Assess and update outstanding items re: D&O investigation analysis. |
| 4/28/2025 | Brian Taylor | 0.4 | Review updates to the D&O investigation analysis. |
| 4/28/2025 | Calvin Aas | 0.5 | Assess documents relating to draft complaint. |
| 4/28/2025 | David Berry | 1.1 | Review and adjust assumptions for D&O investigation analysis. |
| 4/28/2025 | David Berry | 0.9 | Incorporate revisions to financial analysis for draft presentation re: investigation. |
| 4/28/2025 | David Berry | 2.3 | Finalize draft of analysis for D&O investigation. |
| 4/28/2025 | Elizabeth Hu | 1.6 | Review and provide comments on complaint draft. |
| 4/28/2025 | Megan Hyland | 0.8 | Review and provide comments on draft complaint. |
| 4/29/2025 | Brian Taylor | 0.2 | Correspond with FTI team re: D&O investigation analysis for Committee counsel. |
| 4/29/2025 | Brian Taylor | 0.6 | Participate on call with the FTI team related to investigations. |
| 4/29/2025 | Brian Taylor | 0.5 | Participate on call with FTI team re: D&O investigation analysis. |
| 4/29/2025 | Calvin Aas | 1.2 | Review draft complaint. |
| 4/29/2025 | Calvin Aas | 1.1 | Revise draft complaint per comments from FTI team. |
| 4/29/2025 | Calvin Aas | 0.5 | Review presentation of D&O investigation analysis. |
| 4/29/2025 | David Berry | 0.6 | Participate on call with the FTI team related to investigations. |
| 4/29/2025 | David Berry | 1.6 | Update narrative for D&O investigation slides. |
| 4/29/2025 | David Berry | 0.8 | Draft and refine outstanding items re: investigation analysis. |
| 4/29/2025 | David Berry | 2.0 | Review and revise D&O investigation analysis slides. |
| 4/29/2025 | David Berry | 1.8 | Continue to review and revise D&O investigation analysis slides. |
| 4/29/2025 | Elizabeth Hu | 1.6 | Review and provide comments on D&O investigation presentation. |
| | 4/25/2025 4/25/2025 4/25/2025 4/25/2025 4/27/2025 4/28/2025 4/28/2025 4/28/2025 4/28/2025 4/28/2025 4/28/2025 4/28/2025 4/28/2025 4/29/2025 4/29/2025 4/29/2025 4/29/2025 4/29/2025 4/29/2025 4/29/2025 4/29/2025 4/29/2025 4/29/2025 4/29/2025 | 4/25/2025 Brian Taylor 4/25/2025 Brian Taylor 4/25/2025 Brian Taylor 4/27/2025 David Berry 4/28/2025 Brian Taylor 4/28/2025 Brian Taylor 4/28/2025 Brian Taylor 4/28/2025 David Berry 4/28/2025 David Berry 4/28/2025 David Berry 4/28/2025 Elizabeth Hu 4/28/2025 Megan Hyland 4/29/2025 Brian Taylor 4/29/2025 Brian Taylor 4/29/2025 Calvin Aas 4/29/2025 Calvin Aas 4/29/2025 Calvin Aas 4/29/2025 David Berry 4/29/2025 David Berry | 4/25/2025 Brian Taylor 1.1 4/25/2025 Brian Taylor 2.1 4/25/2025 Brian Taylor 0.5 4/28/2025 Brian Taylor 0.4 4/28/2025 Brian Taylor 0.8 4/28/2025 Brian Taylor 0.4 4/28/2025 Brian Taylor 0.4 4/28/2025 Calvin Aas 0.5 4/28/2025 David Berry 1.1 4/28/2025 David Berry 0.9 4/28/2025 David Berry 2.3 4/28/2025 Elizabeth Hu 1.6 4/28/2025 Megan Hyland 0.8 4/29/2025 Brian Taylor 0.2 4/29/2025 Brian Taylor 0.6 4/29/2025 Brian Taylor 0.5 4/29/2025 Calvin Aas 1.2 4/29/2025 Calvin Aas 1.1 4/29/2025 David Berry 0.6 4/29/2025 David Berry 0.6 4/29/2025 David Berry 0.6 4/29/2025 David Berry 0.6 4/29/2025 D |

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EXHIBIT C BIG LOTS INC., ET AL. - CASE NO. 24-11967 DETAIL OF TIME ENTRIES

| Task Category | Date | Professional | Hours | Activity |
|------------------|-----------|-----------------|-------|---|
| 18 | 4/29/2025 | Elizabeth Hu | 0.8 | Participate on call with FTI team to discuss complaint revisions. |
| 18 | 4/29/2025 | Elizabeth Hu | 0.2 | Continue to review draft complaint. |
| 18 | 4/29/2025 | Megan Hyland | 0.8 | Participate on call with FTI team to discuss complaint revisions. |
| 18 | 4/29/2025 | Megan Hyland | 0.8 | Review revisions to draft complaint. |
| 18 | 4/29/2025 | Megan Hyland | 0.5 | Participate on call with FTI team re: D&O investigation analysis. |
| 18 | 4/29/2025 | Megan Hyland | 1.0 | Review and provide comments on D&O investigation presentation. |
| 18 | 4/30/2025 | Adam Rauch | 1.1 | Prepare analysis re: D&O investigation. |
| 18 | 4/30/2025 | Brian Taylor | 0.6 | Participate on call with FTI team re: D&O investigation issues. |
| 18 | 4/30/2025 | Brian Taylor | 0.3 | Assess outstanding items related to D&O investigation issues. |
| 18 | 4/30/2025 | Brian Taylor | 0.5 | Continue to address FTI comments re: D&O investigation. |
| 18 | 4/30/2025 | Brian Taylor | 1.4 | Participate on call with FTI team related to D&O investigation. |
| 18 | 4/30/2025 | Brian Taylor | 2.1 | Review and update D&O investigation analysis per comments from FTI team. |
| 18 | 4/30/2025 | Brian Taylor | 0.8 | Correspond with FTI team related to D&O investigation analysis review and related comments. |
| 18 | 4/30/2025 | Calvin Aas | 2.6 | Update D&O investigation analysis. |
| 18 | 4/30/2025 | Clifford Zucker | 0.9 | Review and analyze D&O investigation analysis for Committee counsel. |
| 18 | 4/30/2025 | Clifford Zucker | 0.6 | Participate on call with FTI team re: D&O investigation issues. |
| 18 | 4/30/2025 | David Berry | 1.6 | Review and revise D&O investigation presentation for consistency. |
| 18 | 4/30/2025 | David Berry | 2.5 | Prepare introduction slides for D&O investigation presentation. |
| 18 | 4/30/2025 | David Berry | 1.2 | Prepare analysis financial analysis for D&O investigation presentation. |
| 18 | 4/30/2025 | David Berry | 2.5 | Continue to review and revise D&O investigation presentation for consistency. |
| 18 | 4/30/2025 | David Berry | 1.4 | Revise introduction slides for D&O investigation presentation. |
| 18 | 4/30/2025 | Elizabeth Hu | 0.6 | Participate on call with FTI team re: D&O investigation issues. |
| 18 | 4/30/2025 | Elizabeth Hu | 1.0 | Incorporate additional comments to the D&O investigation presentation. |
| 18 | 4/30/2025 | Elizabeth Hu | 2.3 | Conduct detailed review of the D&O investigation presentation and draft related comments and edits. |
| 18 | 4/30/2025 | Elizabeth Hu | 1.6 | Continue to review and edit D&O investigation presentation. |

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EXHIBIT C BIG LOTS INC., ET AL. - CASE NO. 24-11967

DETAIL OF TIME ENTRIES FOR THE PERIOD APRIL 1, 2025 TO APRIL 30, 2025

| Task Category | Date | Professional | Hours | Activity |
|------------------|-----------|----------------------|-------|---|
| 18 | 4/30/2025 | Elizabeth Hu | 1.4 | Participate on call with FTI team related to D&O investigation. |
| 18 | 4/30/2025 | Justin Koehler | 1.5 | Review approach re: D&O investigation. |
| 18 | 4/30/2025 | Megan Hyland | 0.5 | Provide comments on D&O investigation analysis. |
| 18 | 4/30/2025 | Steven Simms | 0.6 | Draft correspondence on issues related to D&O investigation. |
| 18 | 4/30/2025 | Steven Simms | 0.4 | Review items related to D&O investigation. |
| 18 Total | | | 300.4 | |
| 21 | 4/7/2025 | Steven Simms | 0.3 | Participate on call with creditor on case items and updates. |
| 21 Total | | | 0.3 | |
| 24 | 4/7/2025 | Marili Hellmund-Mora | 0.5 | Update and finalize the February fee application. |
| 24 | 4/7/2025 | Marili Hellmund-Mora | 2.1 | Prepare the March fee application. |
| 24 | 4/10/2025 | Sophia Cassidy | 2.3 | Prepare the March fee application. |
| 24 | 4/14/2025 | Calvin Aas | 2.3 | Review and revise initial draft exhibits for March fee application. |
| 24 | 4/14/2025 | Sophia Cassidy | 0.5 | Finalize edits to the March fee application. |
| 24 | 4/15/2025 | Calvin Aas | 0.2 | Review compensation procedures. |
| 24 | 4/15/2025 | Calvin Aas | 1.4 | Prepare March fee application. |
| 24 | 4/15/2025 | Megan Hyland | 0.7 | Review and provide comments on March fee application. |
| 24 | 4/16/2025 | Calvin Aas | 1.5 | Update March fee application and exhibits per comments from FTI team. |
| 24 | 4/16/2025 | Megan Hyland | 0.5 | Review revised March fee application for compliance with bankruptcy guidelines. |
| 24 | 4/18/2025 | Calvin Aas | 1.0 | Update the March fee application. |
| 24 | 4/18/2025 | Elizabeth Hu | 0.6 | Review and provide comments to the March fee application. |
| 24 | 4/21/2025 | Calvin Aas | 0.3 | Finalize March fee application. |
| 24 | 4/22/2025 | Calvin Aas | 0.2 | Prepare second interim fee application. |
| 24 | 4/23/2025 | Calvin Aas | 1.8 | Incorporate updates to the second interim fee application. |
| 24 | 4/23/2025 | Marili Hellmund-Mora | 0.7 | Update and finalize the March fee application. |
| 24 | 4/25/2025 | Calvin Aas | 0.5 | Update the second interim fee application. |
| | | | | |

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EXHIBIT C BIG LOTS INC., ET AL. - CASE NO. 24-11967

DETAIL OF TIME ENTRIES FOR THE PERIOD APRIL 1, 2025 TO APRIL 30, 2025

| Task Category | Date | Professional | Hours | Activity |
|------------------|-----------|--------------|-------|--|
| 24 | 4/28/2025 | Megan Hyland | 0.4 | Review draft second interim fee application for compliance with bankruptcy guidelines. |
| 24 Total | | | 17.5 | |
| Grand Tota | 1 | | 358.2 | |